



General Assembly

January Session, 2011

Raised Bill No. 6559

LCO No. 4158

04158_____FIN

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

AN ACT CONCERNING A MUNICIPAL OPTION TO SEND MUNICIPAL TAX BILLS VIA ELECTRONIC MAIL.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-130 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2011*):

3 (a) When any community, authorized to raise money by taxation,
4 lays a tax, it shall appoint a collector thereof; and the selectmen of
5 towns, and the committees of other communities, except as otherwise
6 specially provided by law, shall make out and sign rate bills containing
7 the proportion which each individual is to pay according to the
8 assessment list; and any judge of the Superior Court or any justice of
9 the peace, on their application or that of their successors in office, shall
10 issue a warrant for the collection of any sums due on such rate bills.
11 Each collector shall mail, send by electronic mail as provided in
12 subsection (c) of this section, or hand to each individual from whom
13 taxes are due a bill for the amount of taxes for which such individual is
14 liable and shall attach thereto a statement of the year and amount of all
15 back taxes for which such individual is liable. In addition, the collector
16 shall include with such bill, using one of the following methods (1)

17 attachment, (2) enclosure, or (3) printed matter upon the face of the
18 bill, a statement of state aid to municipalities which shall be in the
19 following form:

20 The (fiscal year) budget for the (city or town) estimates that
21 Dollars will be received from the state of Connecticut for various state
22 financed programs. Without this assistance your (fiscal year) property
23 tax would be (herein insert the amount computed in accordance with
24 subsection (b) of this section) mills.

25 Failure to send out any such bill or statement shall not invalidate the
26 tax.

27 (b) The mill rate to be inserted in the statement of state aid to
28 municipalities required by subsection (a) of this section shall be
29 computed on the total estimated revenues required to fund the
30 estimated expenditures of the municipality exclusive of assistance
31 received or anticipated from the state.

32 (c) No collector may send a rate bill by electronic mail unless the
33 taxpayer has affirmatively indicated to the collector such taxpayer's
34 assent to receiving rate bills by electronic mail.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2011</i>	12-130

Statement of Purpose:

To reduce costs for municipalities by permitting taxpayers to receive tax bills via electronic mail.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]